

## CONSUMER USE TAX RETURN AND INSTRUCTIONS

Consumer use tax is to be filed by individual consumers and businesses on tangible personal property. It is not charged on services provided to a customer.

### USE TAX IS DUE IF:

- You purchased items without paying sales tax in Colorado or out of Colorado.
- Your items purchased were used, stored, or consumed in Colorado.

**STATE** use tax must be paid for all purchases that meet the use tax requirement in Colorado.

**RTD/CD/FD** use tax must also be paid if the items purchased are used, stored or consumed within these districts.

- RTD .010 (Regional Transportation District), CD .001 (Scientific and Cultural District), FD .001 (Football District).
- Refer to DR 1002, "Colorado Sales/Use Rates" for district boundaries.

### FORM INSTRUCTIONS

**Purchaser/Business Name**- Enter the individual or business name. If you have an account number with the Department of Revenue enter the name as listed under your account.

**SSN/FEIN** - Enter the individual's social security number or the business Federal Employer Identification Number (FEIN).

**Account Number** - Enter your Colorado Department of Revenue (DOR) account number. If you do not currently have a DOR account number, one will be assigned to you.

### LINE 2a

If you paid state sales tax but not RTD/CD/FD on certain purchases (or vice versa), enter the amount of the purchases on this line in the proper column.

### TAX CREDIT LINE 4

With proof of payment, you may take credit for the amount of any legally assessed **state** sales tax paid to another state. Any credit taken is limited to the amount of Colorado **state** use tax due on the transaction.

### ROUNDING

All entries on this use tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books and records must reflect actual tax amounts and only the totals appearing on the tax return are rounded.

### MOTOR VEHICLES

Tax is paid on motor vehicles at the time of purchase or when the vehicle is registered with the county clerk. Do not complete this form for any motor vehicle purchase.

### DUE DATE

- For **individual consumers (non-business)**, the consumer use tax is due April 15th for purchases made in the previous calendar year.
- For **business use**, the consumer use tax is due the 20th of the month following the date on which the business accumulates more than \$300 in consumer use taxes. If a business accumulates less than \$300 in a year, the due date is January 20th of the following year.

### PENALTY AND INTEREST

- Failure to file the return and pay the tax on time subjects the purchaser to penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due, and interest. See FYI General 11 Colorado Civil Tax Penalties and Interest on our Web site at [www.TaxColorado.com](http://www.TaxColorado.com) or contact the Department of Revenue at (303) 238-7378.

(Continued on next page)

MAIL TO: Colorado Department of Revenue, Denver, CO 80261-0013

**Make checks or Money Orders Payable to: Colorado Department of Revenue. Be sure to write your account number, Social Security number or FEIN on your check.** The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

**DETACH FORM  
ON THIS LINE**



▼ **Photo Copy For Your Records Return Only The Coupon Below — Detach Here** ▼

DR 0252 Web (12/03/10)

Purchaser/Business Name		SSN/FEIN		Account Number		Period Covered		<b>17</b>	
Street Address		City	County	State	ZIP Code	<b>0370-102</b>			
If out-of-state taxpayer, give Colorado address (Street, City, County, ZIP Code)				Signed under penalty of perjury in the second degree				<b>DR 0252W CONSUMER USE TAX RETURN</b>	
Check here if this is an Amended Return ..... <input type="checkbox"/>				Signature		Date	Telephone Number		
1a. Purchase invoices covering the tangible property included in this return. Attach a separate sheet of paper if necessary.									
Invoice Date	Name of Vendor	Address			Amount				
1b. Total from attachments .....									
	<b>1</b>	<b>FD</b>	<b>2</b>	<b>CD</b>	<b>3</b>	<b>RTD</b>	<b>4</b>		<b>State</b>
1c. Taxable Amount (total purchases 1a plus 1b)		00		00		00			00
2a. Less Amount of Purchase From Line 1c On Which Tax Has Been Paid.....		00		00		00			00
2b. Taxable Amount (Line 1c Minus 2a).....		00		00		00			00
3. Tax Rate.....	.001		.001		.010		.029		
4. Less Tax Credit (See Instructions Above).....		00		00		00		00	
5. Net Tax Due ..... (100)	(5-2)	00	(5-3)	00	(5-4)	00	(5-5)	00	
6. Penalty: ..... (200)	(6-2)	00	(6-3)	00	(6-4)	00	(6-5)	00	
7. Interest & Penalty/Interest ..... (300)	(7-2)	00	(7-3)	00	(7-4)	00	(7-5)	00	
8. TOTAL of Each Tax Due .....		00		00		00		00	
5. Enter total Payment Due All Taxes (Columns 1, 2, 3, & 4) ..... paid by EFT <input type="checkbox"/> (355) \$ ..... .00									

# CONSUMER USE TAX RETURN AND INSTRUCTIONS (continued)

## IMPORTANT NEW INSTRUCTIONS

**Regional Transportation Authority (RTA)** use tax must be reported on a separate form, DR 0251 "RTA Consumer Use Tax Return." DO NOT complete this form for RTA consumer use tax.

There are four RTA districts that have a use tax. See the "Colorado Sales/Use Tax Rates" (DR 1002) publication or the DR 0251 form instructions for specific boundaries of the following RTA Districts:

Roaring Fork RTA (See publication DR 1002)

Pikes Peaks RTA (El Paso County)

Baptist Road RTA (Monument)

South Platte Valley RTA (Sterling)

**AMENDED RETURN**—If you are filing an amended return, you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show **all** tax columns as corrected, not merely the difference(s).

The amended return will replace the original return in its entirety.

**CITY AND COUNTY USE TAX IS COLLECTED BY LOCAL AUTHORITIES, NOT THE STATE OF COLORADO, DEPARTMENT OF REVENUE.**

